Appln. No.: 10/082,950 Response dated Aug. 25, 2006 Reply to Office Action of Jun. 2, 2006 RECEIVED CENTRAL FAX CENTER AUG 2 5 2006

### REMARKS

Claims 1-20 are now pending. The Examiner has rejected claims 1-5; objected to claims 6-10; and allowed claims 11-20.

#### Allowed Claims

The Examiner has allowed claims 11-20. Applicants acknowledge with appreciation Examiner's allowance of claims 11-20, as set forth in the June 2, 2006 Office Action.

## Claim Rejections under 35 U.S.C. § 102

Claims 1 and 3 stand rejected under 35 U.S.C. § 102(b) as being anticipated by Lin (U.S. Pat. No. 5,907,295).

Claims 1 and 4 stand rejected under 35 U.S.C. § 102(e) as being anticipated by Hodges (U.S. Pat. No. 6,747,581).

With regard to the anticipation rejections, MPEP 2131 states that "[a] claim is anticipated only if each and every element as set forth in the claim is found, either expressly or inherently described, in a single prior art reference." *Verdegaal Bros. v. Union Oil Co. of California*, 814 F.2d 628, 631 2 USPQ2d 1051, 1053 (Fed. Cir. 1987). MPEP 2131 also states that "[t]he identical invention must be shown in as complete detail as is contained in the . . . claim." *Richardson v. Suzuki Motor Co.*, 868 F.2d 1226, 1236, 9 USPQ2d 1913, 1920 (Fed. Cir. 1989).

Regarding independent claim 1 and its dependent claims (i.e., claims 2-10), claim 1 recites: "[a] method of converting a first digital audio signal at a first sampling rate to a second digital audio signal at any of a plurality of sampling rates that are higher than said first sampling rate, said method comprising: up-sampling said first digital audio signal by an up-sampling factor to generate an up-sampled audio signal; low-pass filtering said up-sampled audio signal using a fixed set of filter coefficients to generate a filtered audio signal; and down-sampling said filtered audio signal by any of a plurality of down-sampling factors corresponding to said plurality of sampling rates, wherein each of said plurality of down-sampling factors is lower than said up-sampling factor, to generate said second digital audio signal at any of said plurality of audio sampling rates."

Appln. No.: 10/082,950 Response dated Aug. 25, 2006 Reply to Office Action of Jun. 2, 2006

It is respectfully submitted that the referenced art, Lin, fails to disclose the claimed invention of claim 1. As an initial matter, Figure 1 and 2 of Lin, which were referenced by the Examiner, fail to disclose a filter with a fixed set of filter coefficients. Instead, the L-tap filter in Figure 1 of Lin shows a low-pass filter with P\*L coefficients, where P is the up-sampling factor, which is variable based on the desired sampling rate. Therefore, since P is variable, then L\*P is variable, and the filter coefficients are not "a fixed set." Furthermore, while Lin lists a set of conversion factors, some of which have a down-sampling factor lower than the up-sampling factor, the claimed invention calls for "each of said plurality of down-sampling factors is lower than said up-sampling factor."

It is also respectfully submitted that the referenced art, Hodges, fails to disclose the claimed invention of claim 1. More specifically, for example, Hodges fails to disclose a filter with a fixed set of filter coefficients. Instead, Hodges discusses a filter with filter coefficients, which "may be selected or manipulated to alter the filter characteristic to compensate for..." (Hodges, column 5, lines 58-60).

# Claim Rejections under 35 U.S.C. § 103(a)

Claim 2 stands rejected under 35 U.S.C. § 103(a) as being unpatentable over Lin in view of Paulos et al. (U.S. Pat. No. 6,208,671).

Claim 5 stands rejected under 35 U.S.C. § 103(a) as being unpatentable over Lin.

Regarding claims 2 and 5, Applicants respectfully submit that claims 2 and 5 are claims dependent on independent claim 1. Rejection of claim 1 over Lin is traversed by Applicants as set forth above, making rejection of claims 2 and 5 moot.

### Claim Objections

The Examiner has objected to claims 6-10 as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form, including all of the limitations of the base claim and any intervening claims.

Applicants thank the Examiner for the indication that claims 6-10 would be allowable if rewritten in independent form, including all of the limitations of the base claim and any intervening claims. However, Applicants respectfully traverse the objections to claims 6-10 as

RECEIVED CENTRAL FAX CENTER

Appln. No.: 10/082,950 Response dated Aug. 25, 2006 Reply to Office Action of Jun. 2, 2006

AUG 2 5 2006

being moot in light of the arguments presented hereinabove with regards to the independent claim 1 upon which claims 6-10 are dependent.

Based on at least the foregoing, Applicants believe that all pending claims are in condition for allowance and respectfully request that the application be allowed and passed to issuance. If the Examiner disagrees or has questions regarding this submission, Applicants invite the Examiner to telephone the undersigned at (312) 775-8000.

The Commissioner is hereby authorized to charge additional fees or credit overpayments to the deposit account of McAndrews, Held & Malloy, Account No. 13-0017.

Dated: <u>August 25, 2006</u>

Respectfully submitted,

John A. Wiberg

McAndrews, Held & Malloy, Ltd. 500 West Madison St., Ste. 3400 Chicago, IL 60661 (312) 775-8000